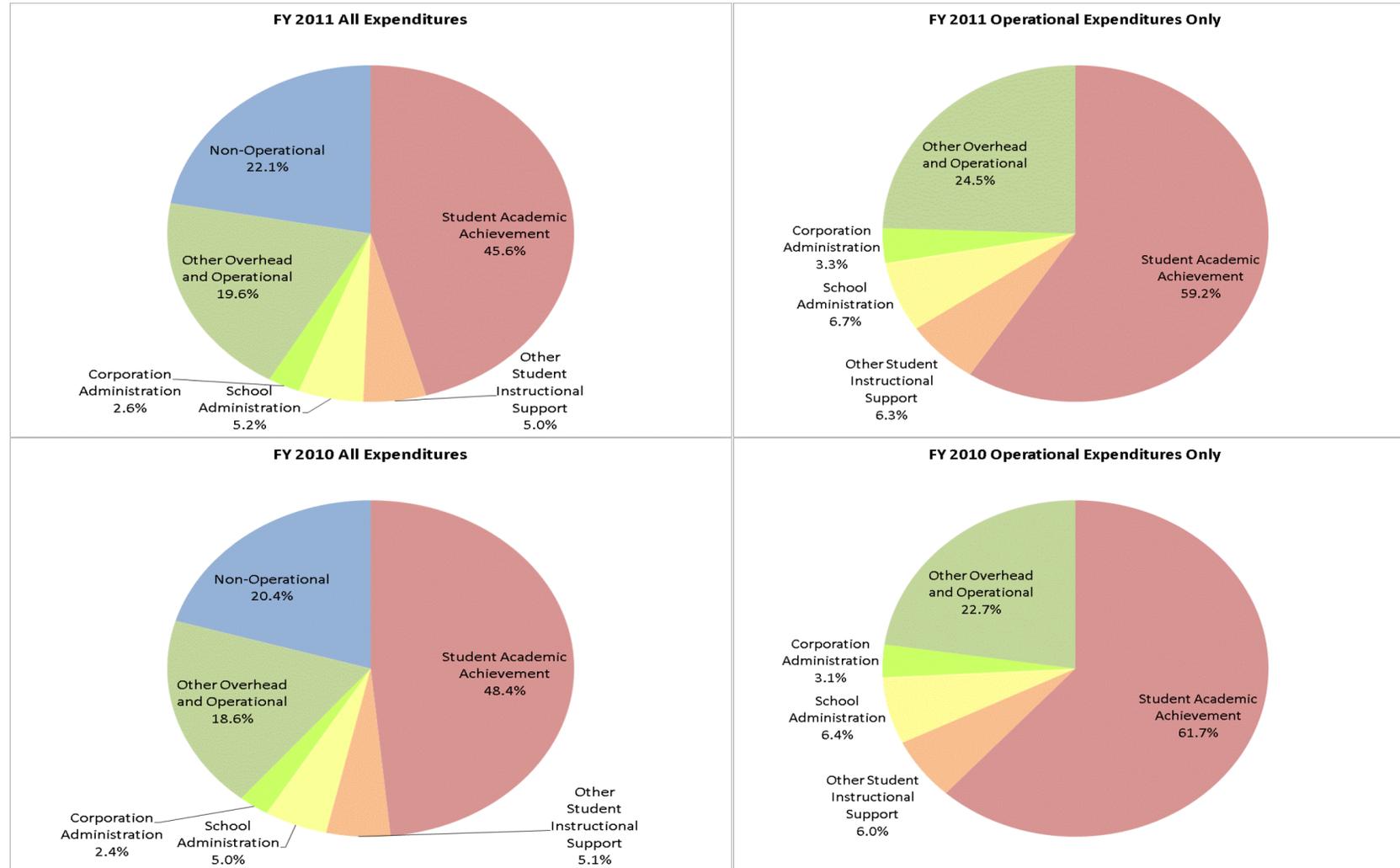


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Whitko Community School Corp (4455)**

Whitko Community School Corp (4455)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$8,404,606	52.6%	\$8,575,610	43.9%	\$9,455,199	48.4%	\$8,324,328	45.6%
Student Instructional Support	\$1,318,114	8.3%	\$1,680,639	8.6%	\$1,976,332	10.1%	\$1,855,014	10.2%
Overhead and Operational	\$3,669,011	23.0%	\$4,095,944	21.0%	\$4,100,936	21.0%	\$4,038,715	22.1%
Nonoperational	\$2,573,136	16.1%	\$5,198,472	26.6%	\$3,986,807	20.4%	\$4,035,038	22.1%
<b>Grand Total</b>	<b>\$15,964,868</b>		<b>\$19,550,665</b>		<b>\$19,519,273</b>		<b>\$18,253,095</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	60.9%	52.5%	58.6%	55.8%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Whitko Community School Corp (4455)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten		\$20,738	\$194,167	\$238,516		> 500%	23%
	11100 Regular Programs; Elementary	\$2,258,241	\$1,959,897	\$2,824,871	\$2,402,302	6%	23%	-15%
	11200 Regular Programs; Middle/Junior High	\$1,332,709	\$1,371,274	\$2,005,421	\$1,643,863	23%	20%	-18%
	11300 Regular Programs; High School	\$1,311,185	\$1,431,920	\$2,126,261	\$1,954,770	49%	37%	-8%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$13,624	\$57,217	\$58,183		327%	2%
	11410 Vocational Education; Agriculture A	\$65,525	\$29,744	\$63,889	\$66,658	2%	124%	4%
	11450 Vocational Education; Consumer and Homemaking	\$40,007	\$40,951	\$41,835	\$44,961	12%	10%	7%
	11470 Vocational Education; Business Education	\$50,532	\$52,958	\$64,738	\$37,082	-27%	-30%	-43%
	11510 Vocational Education; Cooperative Education	\$43,669	\$28,976	\$54,179	\$46,474	6%	60%	-14%
	11590 Other Vocational Education Programs	\$1,561	\$723			-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$17,530	\$15,836	\$37,204	\$24,164	38%	53%	-35%
	12220 Mental Disabilities; Moderate Mental Disabilities		\$750	\$100			-100%	-100%
	12310 Physical Impairment; Orthopedic Impairment		\$12,591	\$25,752	\$26,063		107%	1%
	12340 Physical Impairment; Hearing Impairment		\$482				-100%	
	12350 Physical Impairment; Homebound	\$1,430	\$1,200	\$2,723	\$4,794	235%	299%	76%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time		\$8,285	\$10,701	\$11,258		36%	5%
	12610 Learning Disability	\$515,665	\$642,555	\$1,050,304	\$1,022,680	98%	59%	-3%
	12810 Special Education Preschool		\$47,724	\$77,728	\$76,099		59%	-2%
	12900 Other Special Programs		\$58,765	\$49,133	\$51,223		-13%	4%
	14100 Summer School Programs; Elementary	\$831	\$1,987			-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$363	\$8,817			-100%	-100%	
	14300 Summer School Programs; High School	\$31,212	\$31,783	\$28,070	\$20,846	-33%	-34%	-26%
	16100 Remediation Testing	\$29,412	\$22,513	\$27,249	\$28,066	-5%	25%	3%
	16200 Preventive Remediation	\$27,461	\$14,013	\$21,301	\$7,394	-73%	-47%	-65%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$85	\$3,665			-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$214,901	\$23,620	\$36,289	\$33,328	-84%	41%	-8%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other				\$76,570			
	22110 Improvement of Instruction; Service Area Direction	\$74,644	\$14,796	\$51,255	\$29,637	-60%	100%	-42%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$63,224	\$167,633	\$161,781	\$72,260	14%	-57%	-55%
	22130 Improvement of Instruction; Instructional Staff Training	\$345			\$6,597	> 500%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,520				-100%		
	22220 Library/Media Services; School Library	\$145,929	\$85,238	\$142,846	\$128,987	-12%	51%	-10%
	22230 Library/Media Services; Audiovisual	\$9,610	\$10,467	\$7,325	\$5,245	-45%	-50%	-28%
	22240 Library/Media Services; Educational Television	\$51				-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$15,977	\$33,688	\$28,258	\$43,650	173%	30%	54%
	22900 Other Support Service, Instructional Staff			\$7,000	\$5,000			-29%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$134,689	\$235,080	\$257,603	\$157,659	17%	-33%	-39%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$688	\$2,240			-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$344,190	\$352,514					
<b>Student Academic Achievement Total</b>		<b>\$6,736,185</b>	<b>\$6,747,043</b>	<b>\$9,455,199</b>	<b>\$8,324,328</b>	<b>24%</b>	<b>23%</b>	<b>-12%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction		\$120	\$19			-100%	-100%
	21140 Attendance and Social Work Services; Pupil Accounting	\$2,393	\$2,258	\$3,163	\$1,368	-43%	-39%	-57%
	21220 Guidance Services; Counseling Services	\$268,240	\$262,249	\$493,464	\$464,787	73%	77%	-6%
	21240 Guidance Services; Information Services	-\$400	\$7,583	\$6,500	\$6,500		-14%	0%
	21290 Guidance Services; Other Guidance Services		-\$4,790					
	21340 Health Services; Nurse Services	\$51,889	\$62,828	\$101,279	\$101,101	95%	61%	0%
	21390 Health Services; Other Health Services		\$21,271	\$34,470	\$6,330		-70%	-82%
	21420 Psychological Testing		\$49,241	\$66,547	\$51,879		5%	-22%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$51,421	\$74,159	\$103,624	\$106,537	107%	44%	3%
	21810 Special Education Administration; Service Area Direction		\$103,145	\$183,281	\$171,515		66%	-6%
	21990 Other Support Services, Students; Other Student Services			\$1,008				-100%
	24100 Office of The Principal	\$654,997	\$700,351	\$982,977	\$944,997	44%	35%	-4%
<b>Student Instructional Support Total</b>		<b>\$1,028,542</b>	<b>\$1,278,416</b>	<b>\$1,976,332</b>	<b>\$1,855,014</b>	<b>80%</b>	<b>45%</b>	<b>-6%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$5,000	\$11,150	\$11,131	\$11,354	127%	2%	2%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Whitko Community School Corp (4455)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	23150 Board of Education; Legal Services	\$1,125		\$1,113	\$1,020	-9%		-8%
	23160 Board of Education; Promotion Expenses	\$1,668	\$1,347	\$695	\$2,116	27%	57%	205%
	23190 Board of Education; Other Governing Body Services	\$16,591	\$15,579	\$9,678	\$7,367	-56%	-53%	-24%
	23210 Executive Administration; Office of The Superintendent	\$262,270	\$283,614	\$332,661	\$331,788	27%	17%	0%
	23230 Executive Administration; Staff Relations and Negotiations	\$234				-100%		
	23290 Executive Administration; Other Executive Administration Services	\$22,912	\$30,093	\$20,077	\$17,611	-23%	-41%	-12%
	25110 Fiscal Services; Office of The Business Manager	\$62,002	\$69,283	\$83,751	\$85,718	38%	24%	2%
	25140 Fiscal Services; Receiving and Disbursing Funds			\$3,918				-100%
	25191 Other Fiscal Services; Refund of Revenue	\$1,661	\$478			-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$658	\$3,092	\$8,380	\$5,569	> 500%	80%	-34%
	25750 Personnel Services; Health Services	\$9,500	\$4,200	\$4,200	\$4,200	-56%	0%	0%
	25920 Ditch Assessments	\$259	\$376	\$325	\$320	24%	-15%	-2%
	25940 Settlements	\$2,092				-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$49,911	\$48,983	\$94,111	\$84,782	70%	73%	-10%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,045,768	\$1,195,702	\$1,346,700	\$1,261,428	21%	5%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,745	\$2,686			-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$225,685	\$267,819	\$432,061	\$460,125	104%	72%	6%
	26499 2007 Account Code - Other	\$19,875	\$24,802					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$84		\$210		-100%		-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$64,548	\$115,289	\$94,017	\$89,817	39%	-22%	-4%
	27010 Student Transportation; Service Area Direction	\$11,107	\$11,409	\$13,479	\$12,994	17%	14%	-4%
	27100 Student Transportation; Vehicle Operation	\$342,812	\$331,425	\$399,384	\$394,802	15%	19%	-1%
	27200 Student Transportation; Monitoring Services	\$2,426	\$2,034	\$1,247	\$1,245	-49%	-39%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$233,421	\$283,084	\$374,306	\$409,933	76%	45%	10%
	27400 Student Transportation; Purchase of School Buses	\$211,576	\$221,103	\$152,314	\$132,246	-37%	-40%	-13%
	27500 Student Transportation; Insurance on Buses	\$32,235	\$44,825	\$29,102	\$30,464	-5%	-32%	5%
	27700 Student Transportation; Contracted Transportation Services			\$2,951	\$6,185			110%
	27900 Student Transportation; Other Student Transportation Services	\$14,357	\$7,255	\$6,774	\$3,464	-76%	-52%	-49%
	31100 Food Services Operations; Service Area Direction	\$82,055	\$95,066	\$122,294	\$111,901	36%	18%	-8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$183,541	\$212,302	\$223,949	\$239,953	31%	13%	7%
	31400 Food Services Operations; Food Purchases	\$279,022	\$310,330	\$330,936	\$331,277	19%	7%	0%
	31900 Other Food Services	\$4,619	\$848	\$1,173	\$1,036	-78%	22%	-12%
<b>Overhead and Operational Total</b>		<b>\$3,199,758</b>	<b>\$3,594,175</b>	<b>\$4,100,936</b>	<b>\$4,038,715</b>	<b>26%</b>	<b>12%</b>	<b>-2%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services		\$9,603		\$24		-100%	
	33400 Athletic Coaches	\$154,479	\$131,476	\$208,988	\$184,640	20%	40%	-12%
	33930 Latch Key Kid Program	\$144				-100%		
	33950 Step Ahead	\$22,534	\$743	\$708		-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$5,233	\$172,998	\$11,500	\$36,318	> 500%	-79%	216%
	45100 Building Acquisition, Construction and Improvements	\$13,253	\$2,308,584	\$642,673	\$328,680	> 500%	-86%	-49%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$435,222	\$495,669			-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment		\$3,846	\$3,129	\$3,169		-18%	1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$54,621	\$48,274	\$35,668	\$15,869	-71%	-67%	-56%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$255,731	\$383,332	\$304,875	\$348,002	36%	-9%	14%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$42,367	\$11,734		\$60,996	44%	420%	
	51100 Debt Services; Principal on Debt; Bonds		\$95,269	\$258,385	\$467,632		391%	81%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$93,225	\$71,788	\$13,142	\$4,865	-95%	-93%	-63%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,391,029	\$1,338,255	\$2,467,638	\$2,584,644	86%	93%	5%
	53300 Debt Services; Lease Rental; School Buses ; Principal			\$40,000				-100%
	54200 Common School Fund; Principal	\$57,000	\$83,000			-100%	-100%	
	60700 Nonprogramed Charges; Scholarships		\$100	\$100	\$200		100%	100%
<b>Nonoperational Total</b>		<b>\$2,524,837</b>	<b>\$5,154,673</b>	<b>\$3,986,807</b>	<b>\$4,035,038</b>	<b>60%</b>	<b>-22%</b>	<b>1%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$85,815	\$53,435					
	26492 2007 Account Code - Social Security	\$635,360	\$654,233					
	26493 2007 Account Code - Workmen's Compensation	\$5,874	\$44,564					
	26494 2007 Account Code - Group Insurance	\$1,703,707	\$1,932,450					
	26496 2007 Account Code - Unemployment Compensation		\$12,807					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$44,789	\$78,870					

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Whitko Community School Corp (4455)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Prorated By Fund Total</b>		<b>\$2,475,545</b>	<b>\$2,776,359</b>					